

Article - Tax - General

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§13–1030.

(a) A person who makes or assists another person to make a false claim for refund of motor fuel tax is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$1,000 or imprisonment in the county jail not exceeding 6 months or both.

(b) A person who fraudulently obtains or assists another person to fraudulently obtain a refund of motor fuel tax is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$1,000 or imprisonment in the county jail not exceeding 6 months or both.

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